

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	530.0	517.0	519.0
Pupils On Roll - Special Full-Time	88.0	85.0	85.0
Subtotal - Pupils On Roll	618.0	602.0	604.0
Private School Placements	26.0	25.0	25.0
Pupils Sent to Other Districts-Reg Prog	178.5	169.5	161.0
Pupils Sent to Other Dists-Spec Ed Prog	56.5	57.0	58.0
Pupils Received	7.0	6.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,895,821	15,422,086	15,648,198
Total Tuition	10-1300	72,982	38,388	0
Transportation Fees From Individuals	10-1410	5,270	0	0
Transportation Fees From Other LEAS	10-1420-1440	2,560	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	55,290	8,000	8,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,132	150	150
Other Restricted Miscellaneous Revenues	10-1XXX	277	0	0
Subtotal - Revenues From Local Sources		15,033,332	15,468,624	15,656,348
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	51,569	59,772	59,772
Extraordinary Aid	10-3131	436,058	0	0
Categorical Special Education Aid	10-3132	549,101	551,435	551,435
Equalization Aid	10-3176	1,332,500	1,266,890	1,266,890
Categorical Security Aid	10-3177	14,745	13,358	13,358
Other State Aids	10-3XXX	18,792	56,460	73,800
Subtotal - Revenues From State Sources		2,402,765	1,947,915	1,965,255
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	16,920	6,621	0
Subtotal - Revenues From Federal Sources		16,920	6,621	0
Budgeted Fund Balance - Operating Budget	10-303	619,095	721,755	1,253,494
Withdrawal From Cap Res-For Local Share	10-307	580,000	1,100,000	235,899
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	144,124	34,184	113,405
Adjustment For Prior Year Encumbrances		0	37,211	0
Actual Revenues (Over)/Under Expenditures		-859,828	0	0
Total Operating Budget		17,936,408	19,316,310	19,224,401

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	44,123	49,844	33,000
Title II	20-4451-4455	14,215	13,787	12,000
Title III	20-4491-4494	1,567	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	240,797	231,546	204,000
Total Revenues From Federal Sources		300,702	295,177	249,000
Total Grants And Entitlements		300,702	295,177	249,000
Total Revenues/Sources		18,237,110	19,611,487	19,473,401
Total Revenues/Sources Net of Transfers		18,237,110	19,611,487	19,473,401

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,635,947	2,805,557	3,004,143
Special Education - Instruction	11-2XX-100-XXX	1,039,398	1,154,717	1,237,125
Basic Skills/Remedial - Instruction	11-230-100-XXX	115,778	143,140	138,881
Bilingual Education - Instruction	11-240-100-XXX	13,960	15,321	15,811
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,672	27,022	27,622
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,076	19,384	18,044
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,555,760	5,961,630	6,466,001
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	92,626	94,969	97,177
Undist. Expenditures - Health Services	11-000-213-XXX	261,061	268,398	277,795
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	346,247	422,339	326,178
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	390,657	436,625	462,882
Undist. Expenditures - Guidance	11-000-218-XXX	81,362	84,717	94,628
Undist. Expenditures - Child Study Teams	11-000-219-XXX	389,721	463,675	474,057
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	70,728	113,193	119,780
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	312,640	441,548	519,507
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,580	17,800	17,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	223,037	338,716	374,951
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	403,167	355,563	343,419
Undist. Expend. - Central Services	11-000-251-XXX	265,826	275,360	281,603
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	14,347	18,698	17,955
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	962,851	1,079,109	1,195,158
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	990,401	1,101,244	1,132,947
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,846,748	2,346,163	2,276,147
Total Undistributed Expenditures		12,223,759	13,819,747	14,477,685
Total General Current Expense		16,075,590	17,984,888	18,919,311

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	121,624	93,013	24,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	800,248	1,210,643	252,166
Increase In Capital Reserve	10-604	900,000	0	0
Interest Deposit To Capital Reserve	10-604	1,131	150	150
Total Capital Outlay		1,823,003	1,303,806	276,816
Transfer Of Funds To Charter Schools	10-000-100-56X	37,815	27,616	28,274
General Fund Grand Total		17,936,408	19,316,310	19,224,401
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	44,123	49,844	33,000
Title II	20-XXX-XXX-XXX	14,215	13,787	12,000
Title III	20-XXX-XXX-XXX	1,567	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	240,797	231,546	204,000
Total Federal Projects	20-XXX-XXX-XXX	300,702	295,177	249,000
Total Special Revenue Funds		300,702	295,177	249,000
Total Expenditures/Appropriations		18,237,110	19,611,487	19,473,401
Total Expenditures Net of Transfers		18,237,110	19,611,487	19,473,401

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	1,406,195	1,517,311	1,576,556	323,062
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,092,211	1,413,343	453,493	217,744
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	178,308	147,589	113,405	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,323	\$15,506	\$17,909	\$18,156	\$18,738
Total Classroom Instruction	\$8,027	\$8,037	\$9,281	\$9,280	\$9,688
Classroom-Salaries and Benefits	\$7,775	\$7,784	\$8,954	\$8,964	\$9,253
Classroom-General Supplies and Textbooks	\$168	\$191	\$214	\$216	\$317
Classroom-Purchased Services	\$83	\$62	\$112	\$99	\$118
Total Support Services	\$3,796	\$3,843	\$4,612	\$4,800	\$4,783
Support Services-Salaries and Benefits	\$2,750	\$2,747	\$3,316	\$3,319	\$3,156
Total Administrative Costs	\$1,827	\$1,853	\$1,985	\$2,037	\$2,035
Administration Salaries and Benefits	\$1,546	\$1,597	\$1,609	\$1,624	\$1,591
Total Operations and Maintenance of Plant	\$1,550	\$1,636	\$1,872	\$1,876	\$2,070
Operations and Maintenance-Salaries and Benefits	\$328	\$292	\$283	\$288	\$330
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$88	\$100	\$104	\$104	\$101
Total Equipment Costs	\$10	\$198	\$130	\$155	\$41
Legal Costs	\$70	\$66	\$67	\$67	\$91
Employee Benefits as a percentage of salaries*	34.18%	31.07%	36.95%	36.89%	34.73%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Recycling	Borough of Bloomingdale - Recycling / Garbage Removal	0
Transportation Services, including Fuel	Borough of Bloomingdale - Purchases of Gasoline and Diesel	0
Transportation Services, including Fuel	West Milford Board of Education - Vehicle Maintenance	0
Municipal/Public Works	Borough of Bloomingdale - Lease of School Fields	0
Technology Services	Manchester Regional Board of Education - Technology Services	0
Technology Services	Asbury Park Board of Education - Payroll processing Services	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,535,142
(B) Estimated Net Taxable Valuation (as of 10/01/13)	744,403,500
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	2.0869
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,535,142
(E) Estimated Net Taxable Valuation (as of 10/01/13)	744,403,500
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	2.0869

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,535,142
(H) Estimated Equalized Valuation (as of 10/01/13)	785,981,945
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9765
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,535,142
(K) Estimated Equalized Valuation (as of 10/01/13)	785,981,945
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.9765

NAME=Frank Buglione

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$87,000
Full-Time Equivalent (FTE)	0.6
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	156
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,565
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Frank Buglione

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	N/A
Additional Comment 1	N/A
Additional Comment 2	N/A
Additional Comment 3	N/A

NAME=George Hagl

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$141,762
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=George Hagl

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,385
Total Bonuses Amount	\$1,300
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,826
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,000
Contractual Post-Employment Benefit Description of Payout of Sick days	PURSUANT TO PL 2007, C92 44.(1)
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	N/A
Additional Comment 1	N/A
Additional Comment 2	N/A
Additional Comment 3	N/A